

**LOPEZ ISLAND SCHOOL DISTRICT No. 144**  
**San Juan County, Washington**  
**September 1, 1991 Through August 31, 1993**

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**Schedule Of Findings**

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1. The District Should Maintain Adequate Documentation To Support Experience And Credits Reported To The Superintendent Of Public Instruction (SPI)

Our audit of five certified employee files at Lopez Island School District noted the following concerns with reporting on the S275/S727 report to the SPI.

- a. Errors were noted in the calculation of credits for three employees resulting in overreporting of credits ranging from .3 to 3.0 credits.
- b. Documentation of credits for two employees included copies of transcripts or grade reports instead of original/official documents. Additionally, for one of these employees, documentation for four credits was not located.
- c. In-service credits were incorrectly categorized as "credits since" for three employees.
- d. For one employee, 30.3 credits were reported in the "credits excess" column as well as the "credits since" column in the fiscal year 1991-92 report. In the fiscal year 1992-93 report, an additional 10.2 credits were similarly double reported.
- e. Documentation for the reported degree was limited to notation of the degree on an application for employment for one employee.
- f. Documentation of experience was limited to notation of experience on an application for employment for one employee.

*Washington Administrative Code (WAC) 392-121-280 states in part:*

School districts shall have documentation on file and available for review which substantiates each certificated employee's placement on the state-wide salary allocation schedule and on LEAP Document 1.

(1) Districts shall document the date of awarding or conferring of the highest degree. Documentation shall include the date upon which the degree was awarded or conferred as recorded on the diploma or official transcript . . .

(2) Districts shall document total eligible credits on an official transcript or letter from the institutions granting the credits or performing the in-service training.

(3) Districts shall document years of experience that are eligible for application on the state-wide salary allocation schedule and on LEAP Document 1. Documentation for years

of experience shall be on letters or any other documents that provides evidence of employment including dates of employment.

The instructions for the S275 report state in part:

Item B.5 . . . Credits in excess of 45 earned between the BA and MA are referred to in these instructions as "in between" credits . . . Do not report credits here which are reported in items B.3, . . .

Item B.3 October 1 - Total Academic credits earned since highest degree.

The lack of adequate documentation and inaccurate reporting appears to be attributable to prior Lopez Island School District staff being unaware of the applicable requirements.

Inaccurate reporting of degrees, experience, and credits affects the district apportionment funding received from SPI.

We recommend the district correct the inaccurate information and obtain adequate documentation to support the S275/S727 report for the employees identified. We further recommend the district review the files of the remaining district employees to ensure the accuracy and adequacy of the documentation for the S275/S727 report.

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**Schedule Of Federal Findings**

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1. The School District Needs To Maintain Records To Support Financial Assisted Activities

Claims for reimbursement to the School Lunch Program in the amount of \$17,752 are unsupported by meal count documentation for fiscal year 1993.

Per "Common Rule" 1354 for *Uniform Administrative Requirements for Grants*, Subpart C - Post Award Requirements, Subsection .20 Standards for Financial Management Systems, (2) Accounting Records:

Grantees and subgrantees must maintain records which adequately identify the source and application of funds provided for financially-assisted activities. These records must contain information pertaining to grant or subgrant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income.

And RCW 43.09.200 states:

. . . all sources of public income, and the amounts due and received from each source; all receipts, vouchers, and other documents kept, or required to be kept, necessary to isolate and prove the validity of every transaction . . . .

Significant changes in job positions among its personnel has resulted in the responsibilities associated with administering the School Lunch Program not being effectively communicated. Consequently, the individual(s) responsible for administering the School Lunch Program failed to retain documentation to support the meal counts reported on the monthly reimbursement reports.

Due to the lack of supporting documentation, no assurance can be given that the school lunch reimbursement reports, during the 1992-93 fiscal year, are based on accurate meal counts.

We recommend the district officials ensure that records supporting the source and application of funds provided for financially-assisted activities are maintained.

We further recommend that the district work with SPI to resolve questioned costs of \$17,752.